

Massachusetts Department of Revenue Division of Local Services

Alan LeBovidge, Commissioner Gerard D. Perry, Deputy Commissioner



January 4, 2006

Board of Assessors
Town Hall
15 Middlefield Road
Chester, MA 01011

Re: Assessment of Property on Skyline Trail
Our File No. 2005-448

Dear Board Members:

You inquired what acreage the assessors should use in assessing two parcels which were conveyed by the Pioneer Valley Council, Inc., Boys Scouts of America in a deed recorded on August 12, 2005. Exhibit A of the deed inconsistently describes the land as containing approximately 317 acres in total and then, at the base of the Exhibit, as containing about 182 acres in total.

Generally, the area stated in the deed is merely descriptive of the land conveyed. It is the boundaries of the parcel as stated in the deed, or the courses, distances and lines set forth in any recorded plan referenced in the deed, that establish the quantity of land. Powell v. Clark, 5 Mass. 355 (1809); Hall v. Eaton, 139 Mass. 217 (1885); Holmes v. Barrett, 269 Mass. 497 (1930). The monuments, courses and distances describing the parcel are deemed to be more indicative of the intent of the parties as to the physical boundaries and quantity of land included in the conveyance than any amount listed. If there is a discrepancy between the deed description and the lines set forth in the referenced plan, the plan will generally control as a more particular description. Consequently, the assessors are not bound by the quantity listed in the deed. Further research must be performed to determine the actual acreage.

We hope this information proves helpful.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kathleen Colleary", is written over the typed name.

Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC/JFC